

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 7101/2026

[Arising out of impugned final judgment and order dated 02-02-2026 in WP No. 537/2026 passed by the High Court for The State of Telangana at Hyderabad]

M/S TRILLION LEAD FACTORY PRIVATE LTD

Petitioner(s)

VERSUS

SUPERINTENDENT OF CENTRAL TAX

Respondent(s)

IA No. 53686/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No. 53683/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 27-02-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR  
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) : Miss Merlyn Rachel J, AOR

For Respondent(s) :

UPON hearing the counsel the Court made the following  
O R D E R

1. In this petition the order impugned would indicate that present petition has been filed challenging the show cause notice dated 17.12.2025 whereby it was proposed to cancel the GST registration of the petitioner and said writ petition has been dismissed. Hence, it is called in question.

2. In fact, the show cause notice was preceded by several communications forwarded by the jurisdictional proper officer addressed to the petitioner calling upon petitioner to explain the alleged huge availment of "Input Tax Credit-ITC" for which petitioner replied on 25.08.2025 contending *inter alia* that

investigation of the same issue has already been carried out by DGGI and initiation of parallel proceedings would amount to duplication and harassment.

3. Apprehending coercive steps being taken against the petitioner, the writ petition came to be filed wherein an interim order came to be passed on 08.10.2025 directing the respondent herein not to take coercive action against the petitioner. It is thereafter show cause notice in question came to be issued on 17.12.2025, for which detailed reply has been submitted by the petitioner. Subsequently, by impugned order writ petition came to be dismissed on the ground writ petition is not maintainable.

4. It is trite law that no writ lies against an issuance of show cause notice and such writ petition would not be maintainable. This position has been explained to by this Court in the case of *Secretary, Ministry of Defence and Others v Prabhash Chandra Mirdha*, (2012) 11 SCC 565 and in the judgment of *Commr. Of Central Excise Commissionerate v. M/s. Krishna Wax (P) Ltd.*, in Civil Appeal No.8609/2019 disposed of on 14.11.2019 vide paragraph 12.

5. In that view of the matter the present petition is liable to be rejected in limine. Accordingly, the special leave petition is dismissed. Pending application(s), if any, shall stand disposed of.

(RASHI GUPTA)  
COURT MASTER (SH)

(AVGV RAMU)  
COURT MASTER (NSH)